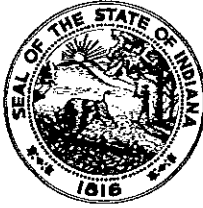


STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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MEMORANDUM

TO: Local Government Fiscal Officers

FROM: Dan Jones, Assistant Director, Budget Division

DATE: May 10, 2013

SUBJECT: 2013–2014 Budget Calendar

On-time property tax bills are a top priority for the Department of Local Government Finance (“Department”) for 2013 and 2014.

To achieve this objective, it is necessary for all involved in the assessment and property tax billing processes to understand that there are sequential deadlines for completing statutory responsibilities. Attached are key deadlines for calendar year 2013 and the start of calendar year 2014. **The deadlines below have been adjusted to reflect the last possible day on which or by which a particular task must be performed.** Failure to meet any of these deadlines jeopardizes on-time tax billing.

Please note that if a county, city, town, or township has not adopted an anti-nepotism policy in compliance with IC 36-1-20.2 and IC 36-1-21, the Department will not be able to approve the unit’s budget or additional appropriations for the ensuing year. Likewise, the Department may not approve a unit’s budget or additional appropriations if the unit has not filed with the State Board of Accounts (“SBOA”) its Annual Financial Report and Annual Salary Report (100R).

Contact your local Department field representative with specific questions about the budget calendar or the budget process. Contact information for field representatives is available by at www.in.gov/dlgf/2338.htm#BudgetFld or by calling 317-232-3777.

PLEASE NOTE: This memorandum is simply intended to be informative and does not take the place of Indiana law. In the event any part of this memorandum conflicts with Indiana law, Indiana law governs. The Department and all local units of government are bound to the law.

2013/2014 Budget Calendar

Deadlines occurring on a Saturday, Sunday, or legal holiday are effective on the next day that is not a Saturday, Sunday, or legal holiday. The dates below reflect the appropriate business day on which or by which the task must be performed.

January 1, 2013	Beginning of new calendar budget year. Year-end cash balances and operating results available.
January 15	Assessment date for mobile homes. IC 6-1.1-1-2; IC 6-1.1-7
January 30	Deadline for redevelopment commissions to submit annual report to the municipal executive and the Department. IC 36-7-14-13
January 31	Deadline for schools on a fiscal year budget to adopt a budget for the 2014 fiscal budget year. IC 6-1.1-17-5.6
February 1	Deadline for solid waste district to provide annual report to the Department, the appropriate legislative council, and the Department of Environmental Management. 13-21-3-13.5
February 15	Department certifies 2013 budgets, rates, and levies. IC 6-1.1-17-16.
February 27	Last possible day for a unit to hold its <u>first</u> public hearing and present appropriate information before adopting an ordinance or resolution to enter into or form a fire protection territory. IC 36-8-19-6
February 28	Deadline for <u>each</u> political subdivision to submit report to the Department of any outstanding bonds or leases (as of January 1). IC 5-1-18-9. NOTE: The Department cannot certify a budget or levy for debt service funds for the 2014 budget year if the debt issuance report is not filed, unless the Department grants a waiver for good cause.
March 1	Units file 2012 Annual Report with SBOA. In addition to being used for SBOA audit, this information is used by the Department to prepare an annual report on expenditure per capita of political subdivisions. IC 5-11-1-4; IC 6-1.1-33.5 The Department will deny entirely a unit's 2014 budget and additional appropriations unless the unit files an annual report or 100R. Likewise, the Department will not approve the 2014 budget of a township trustee who fails to file an annual township assistance report pursuant to IC 12-20-28-3(f) for the preceding calendar year.

Assessment and valuation date for all tangible property except annually assessed mobile homes under IC 6-1.1-7 (2013 pay 2014 tax bills). IC 6-1.1-1-2; IC 6-1.1-1-19. The valuation date implies two other milestones for the same day:

- Date by which annexation must become effective so that reorganized unit can seek adjusted max levy for 2014.
- Deadline for establishing new taxing units (see also IC 6-1.1-18.5-7).

March 15 Deadline for county auditors to submit electronic tax data for 2012 pay 2013 to Department and Legislative Services Agency ("LSA"). IC 36-2-9-20

Last day for county auditor to prepare and deliver to the Auditor of State and county treasurer a certified copy of an abstract of the property, assessments, taxes, deductions, and exemptions for taxes payable in 2013 in each taxing district of the county. IC 6-1.1-22-5

April 1 Deadline for Department to review budget by fund for each school corporation that has not reorganized. IC 6-1.1-17-16(j)

Deadline for county auditor to deliver the abstract to the county treasurer or the treasurer is to issue provisional tax bills under IC 6-1.1-22.5-6.

Deadline to adopt an ordinance or resolution creating a fire protection territory to receive a tax levy in 2014. IC 36-8-19-6

April 25 **Last day for county treasurer to mail 2012 pay 2013 property tax bills for taxes due May 10. IC 6-1.1-22-8.1**

Last day for county treasurer to give first notice of the 2013 tax rate to be collected in the county for each purpose and the total of the rates in each taxing district. IC 6-1.1-22-4

May 2 Last day for county treasurer to give second notice of the 2013 tax rate to be collected in the county for each purpose and the total of the rates in each taxing district. IC 6-1.1-22-4

May 9 Last day for county treasurer to give third notice of the 2013 tax rate to be collected in the county for each purpose and the total of the rates in each taxing district. IC 6-1.1-22-4

May 10 **Due date for first installment of 2012 pay 2013 property tax bills. IC 6-1.1-22-9**

May 14	Last day for library boards to adopt CPF plan, hold a public hearing, and submit the plan to the library fiscal body. IC 36-12-12-3
June 30	First six months' fund balances and operating results available.
July 1	Property tax distribution of May 10 collection. IC 6-1.1-27-3 Last day for county assessor to deliver the real estate book (i.e., roll 2013 pay 2014 real and personal property gross assessed values) to the county auditor. IC 6-1.1-3-17(b); IC 6-1.1-5-14 Beginning of budget year for schools on a fiscal year budget. IC 6-1.1-17-5.6
July 15	Last day for Redevelopment Commissions to report available TIF surplus AV or shortfall to county auditor. IC 36-7-14-39
July 31	Last day for library fiscal body to reject or approve CPF plan submitted by the library board. IC 36-12-12-4 Last day for a redevelopment commission to file a report on each tax increment financing district with the fiscal body of the unit. IC 36-7-14-13.
August 1	Deadline for county auditors to certify 2013 pay 2014 net assessed values and estimates of miscellaneous revenues with units and the Department. IC 6-1.1-17-1 Deadline for the State Budget Agency ("SBA") to certify an estimate of the income tax distribution for 2014. IC 6-3.5-1.1-9; IC 6-3.5-6-17; IC 6-3.5-7-11 Deadline for units to submit to the Department cumulative fund proposals. IC 6-1.1-17-16.7
September 3	The Department and the SBA jointly calculate the CAGIT or COIT rate that must be imposed in a county to raise income tax revenue in 2014 for the property tax levy freeze. IC 6-3.5-1.5 Last day for units, including certain libraries under IC 6-1.1-17-20.3, to submit proposed 2014 budgets, rates, and levies (as applicable) to county fiscal body or other appropriate fiscal body for review and recommendation or adoption. IC 6-1.1-17-3.5, IC 6-1.1-17-20, IC 6-1.1-17-20.3

- September 13** Last day for first publication of proposed 2014 budgets, rates, and levies and notice to taxpayers of public hearing (Budget Form 3). IC 6-1.1-17-3
- September 20** Last day for second publication of proposed 2014 budgets, rates, and levies and notice to taxpayers of public hearing (Budget Form 3). IC 6-1.1-17-3
- Last day that a library board may submit a Capital Project Fund ("CPF") Plan to the Department. (Not a statutory deadline.)
- September 30** Last day for a county or municipal fiscal body to file the tax increment financing reports received from the redevelopment commission with the Department. IC 36-7-14-13
- Deadline for the State Budget Agency ("SBA") to certify the actual income tax distributions for 2014. IC 6-3.5-1.1-9; IC 6-3.5-6-17; IC 6-3.5-7-11
- October 1** Effective date for LOIT rate changes adopted by ordinance after December 31 and before September 1. IC 6-3.5-1.1-1.5; IC 6-3.5-6-1.5; IC 6-3.5-7-4.9
- Last day for county fiscal body to complete review and issue non-binding recommendation to civil taxing units regarding their proposed 2014 budgets, rates, and levies. IC 6-1.1-17-3.5
- October 21** Last day for units to file excess levy appeals for school transportation fund, annexation/consolidation/extension of services, three-year growth factor, emergency, and correction of error with the Department. IC 20-46-4-10; IC 6-1.1-18.5-12; IC 6-1.1-18.5-13(1), (3), (13); IC 6-1.1-18.5-14
- October 22** Last *possible* day for taxing units to hold a public hearing on their 2014 budgets. *Public hearing must be held at least ten days before budget is adopted (except in Marion County and in second class cities).* **THIS DEADLINE IS SUBJECT TO THE SCHEDULING OF THE ADOPTION MEETING, WHICH COULD BE HELD BEFORE NOVEMBER 1.** IC 6-1.1-17-5
- In Marion County and second class cities, the public hearing may be held any time after introduction of 2014 budget. IC 6- 1.1-17-5(a). Note that November 1 is the last date for adoption of the budget.
- October 29** Last *possible* day ten or more taxpayers may object to a proposed 2014 budget, rate, or levy of a political subdivision. *Objection must be filed not*

more than seven days after the public hearing. THIS DEADLINE IS SUBJECT TO THE SCHEDULING OF THE ADOPTION MEETING, WHICH COULD BE HELD BEFORE NOVEMBER 1. IC 6-1.1-17-5(b)

October 31

Last day to adopt a “HEA 1478-2007” LOIT rate for levy freeze, public safety, or property tax relief. IC 6-3.5-1.1-1.5; IC 6-3.5-6-1.5; IC 6-3.5-7-4.9

Last day to adopt ordinance establishing, increasing, decreasing, or rescinding “legacy” COIT, CAGIT, or CEDIT rates. IC 6-3.5-1.1-1.5; IC 6-3.5-6-1.5; IC 6-3.5-7-4.9

November 1

Deadline for all taxing units to adopt 2014 budgets, rates, and levies. IC 6-1.1-17-5(a)

If a taxpayer objection petition is filed, the appropriate fiscal body shall adopt with the appropriate 2014 budget a finding concerning the objections in the petition and any testimony presented at the adoption meeting. IC 6-1.1-17-5(c)

Last day for schools to adopt their 2014 CPF Plan and Bus Replacement Plan. IC 20-46-6-8.1; IC 20-46-5-6.1

Deadline for second and third class cities to adopt salary ordinances. IC 36-4-7-3

November 4

Last day for the TAB or county auditor to complete review of tax rates for the 2014 budget year. In Marion County or a county containing a second class city, this action must be completed by December 1. IC 6-1.1-17-9

Last day for civil units to file adopted 2013 budgets with county auditor and County Tax Adjustment Board (TAB). Must not be later than two (2) days after budget adoption. IC 6-1.1-17-5.

Last day for units to submit their 2014 budgets, rates, and levies to the Department through Gateway.

November 12

Due date for second installment 2012 pay 2013 property tax bills. IC 6-1.1-22-9

November 19

Only if the proposed 2014 budgets, rates, or levies are modified by the TAB or county auditor, the county auditor is required—within 15 days of the modification—to publish a notice of the adopted tax rates for the various funds in each taxing district (“TAB chart”). For Marion County and counties containing a second class city, this publication must occur by December 16. IC 6-1.1-17-12

November 29	Ten or more taxpayers or one taxpayer that owns property that represents at least 10% of the taxable assessed valuation in the political subdivision may appeal the TAB or county auditor's modification of a political subdivision's 2014 budget, rate, or levy by filing an objection with the county auditor. The statement must be filed not later than ten days after the publication of the "TAB chart." For Marion County and counties containing a second class city, this appeal must occur by December 26. IC 6-1.1-17-13. (Unit may appeal TAB Chart to Department for increase in its tax rate or levy as modified by TAB or county auditor).
December 9	Last day for auditor to certify 2014 budgets, rates, and levies for reorganized school corporations to the Department (if a public question is approved by voters in 2013). IC 36-1.5-4-7
December 16	Last day for the Department to accept additional appropriation requests for the 2013 budget year from units. IC 6-1.1-18-5
December 30	Deadline for units to file shortfall excess levy appeals with the Department. IC 6-1.1-18.5-12(a)(2)
December 31	End of business for calendar/budget year. Deadline for towns to adopt salary ordinance for 2014. IC 36-5-3-2. Note that the ordinance must be adopted the year before it is effective. Deadline for counties other than Marion County to adopt salary ordinance for 2014. IC 36-2-5-3 Last day for taxpayer to complete and date applications for deductions and credits (must be filed with county auditor on or before January 6, 2014). IC 6-1.1-12.
January 1, 2014	Beginning of new calendar budget year. Effective date for LOIT rate changes adopted by ordinance after August 31 and before November 1. IC 6-3.5-1.1-1.5; IC 6-3.5-6-1.5; IC 6-3.5-7-4.9
January 31, 2014	Deadline for fiscal schools to adopt a budget for the 2015 fiscal budget year. IC 6-1.1-17-5.6 Last day personnel report can be filed. NOTE: The Department may not approve the budget of a county, city, town, or township or a supplemental appropriation for a county, city, town, or township until the county, city, town, or township files this annual report. IC 5-11-13-1

- February 17, 2014 The Department **certifies 2014 budgets, rates, and levies, including those of reorganized school corporations.** IC 6-1.1-17-16; IC 36-1.5-4-7.
- February 28, 2014 Deadline for each political subdivision to submit report to the Department of any outstanding bonds or leases (as of January 1). IC 5-1-18-9. NOTE: The Department cannot certify a budget or levy for debt service funds for the 2015 budget year if the debt issuance report is not filed, unless the Department grants a waiver for good cause.
- Last possible day for a unit to hold its first public hearing and present appropriate information before adopting an ordinance or resolution to enter into or form a fire protection territory. IC 36-8-19-6
- Deadline for solid waste district to provide annual report to the Department, the appropriate legislative council, and the Department of Environmental Management. 13-21-3-13.5
- March 3, 2014 Units file 2013 Annual Report with SBOA. In addition to being used for SBOA audit, this information is used by the Department to prepare an annual report on expenditure per capita of political subdivisions. IC 5-11-1-4; IC 6-1.1-33.5
- The Department will deny entirely a unit's 2015 budget and additional appropriations unless the unit files an annual report or 100R. Likewise, the Department will not approve the 2015 budget of a township trustee who fails to file an annual township assistance report pursuant to IC 12-20-28-3(f) in the preceding calendar year.
- Assessment and valuation date for all tangible property except annually assessed mobile homes under IC 6-1.1-7** (2014 pay 2015 tax bills). IC 6-1.1-1-2; IC 6-1.1-1-19. The valuation date implies two other deadlines for the same day:
- Date by which annexation must become effective so that reorganized unit can seek adjusted max levy for 2014.
 - Deadline for establishing new taxing units.
- March 17, 2014 Deadline for county auditors to submit electronic data of tax data for 2013 pay 2014 to the Department and LSA. IC 36-2-9-20
- Last day for county auditor to prepare and deliver to the Auditor of State and county treasurer a certified copy of an abstract of the property, assessments, taxes, deductions, and exemptions for taxes payable in 2014 in each taxing district of the county. IC 6-1.1-22-5

Deadline for redevelopment commissions to submit annual report to the municipal executive and the Department. IC 36-7-14-13